

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24/25
Responses to the Department's Sixth Set of Information Requests

Request No. DTE 6-3 (Common):

Refer to the Company's 2001 Annual Report to the Department (Electric) at 27. Please provide a breakdown between gas and electric operations of the year-end balance of the SFAS 109 Regulatory Asset appearing on line 15.

Response:

The following schedule is a breakdown between the gas and electric operations of the year-end balance of SFAS 109 Regulatory Asset appearing on page 27, line 15 of "The Return of the Fitchburg Gas and Electric Light Company to the Department of Telecommunications and Energy of Massachusetts for the Year Ended December 31, 2001" which shows combined results for the Gas and Electric Divisions.

	Total	Electric	Gas
Regulatory Asset - Federal	9,883,003	6,744,161	3,138,842
Regulatory Asset - State	1,759,125	1,200,427	558,698
	<u>11,642,128</u>	<u>7,944,588</u>	<u>3,697,540</u>

FGE's Electric and Gas Divisions amount in the above table appear on Schedule MHC-11 (Electric), page 1, lines 21 to 22 and Schedule MHC-11 (Gas), lines 19 to 20, respectively.

Person Responsible: Mark H. Collin